

Department/Program Operating Budgets

Category: Expenses

Approval: Dean of Arts & Science Office

Responsibility: Dean of Arts & Science Office

Date: April 2021

Purpose

A guideline for expenditures relating to Departments operating budgets.

Department/Program Base Operating Budgets

Each Department/Program has an assigned base operating budget. The Dean reviews each base budget annually and may make adjustments to the base, one-time adjustments for specific purposes, or permanent adjustments.

The Manager, Dean of Arts & Science reviews the monthly statements of each Department/Program in order to alert the Dean and/or Chairs to potential problems.

Department/Program Chairs may apply in writing to the Dean for additional funds for operating budgets during the fiscal year, but such funds are severely limited. The Dean reviews all such requests and may or may not grant the request. Any monies granted in this way are not considered to be permanent additions to the base budget.

At the end of each fiscal year, operating budgets which are over-spent are penalized the full amount of the over-spending. This amount is carried forward as a charge against the next year's operating budget. Departments may request carry forward of unspent budgets from the Vice-President (Academic). If approved, the amount carried forward must be expended in the next year.

Departmental budgets are not intended to cover faculty members' research needs.

Expenditure Criteria

The criteria applicable for expenses under operating budgets shall be established by the Office of the Dean of Arts and Science and deemed acceptable practice by the Finance Office.

Acceptable expenditures shall include:

- to cover departmental office supplies (including hardware other than the administrative assistant's and the Chair's computer)

- non-standard furnishings;
- teaching-related photocopying and printing costs;
- teaching-related postage and telephone costs;
- costs of visiting speakers, within the department and in other departments upon request;
- other miscellaneous costs in support of the department's administrative needs and faculty members' teaching needs.